

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF BRADLEY TUTTLE, SENIOR MANAGING DIRECTOR OF EPIQ
CORPORATE RESTRUCTURING, LLC, IN SUPPORT OF DEBTORS APPLICATION
REGARDING THE EMPLOYMENT AND RETENTION OF EPIQ CORPORATE
RESTRUCTURING, LLC AND COMPLIANCE WITH THE PUERTO RICO
RECOVERY ACCURACY IN DISCLOSURES ACT**

I, Bradley Tuttle, being duly sworn, depose and state:

1. I am a Senior Managing Director of Epiq Corporate Restructuring, LLC (“Epiq”), with offices located at 777 Third Avenue, 12th Floor, New York, NY 10017. I am authorized to make and submit this supplemental declaration (this “Supplemental Declaration”). This Supplemental Declaration supplements the declaration of Deirdre A. McGuinness, dated June 9, 2017, (the “McGuinness Declaration”), attached as Exhibit B to the *Application of Debtors for*

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

Entry of Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to Petition Date, filed June 9, 2017, [D.I. 299] (the “Epiq Retention Application”)².

2. This Supplemental Declaration is filed as required by the *Order Approving List of Material Interested Parties Pursuant To The Puerto Rico Recovery Accuracy In Disclosures Act*, filed March 30, 2022, [D.I. 20467] (the “PRRADA Order”) and supplements the original McGuinness Declaration filed with the Epiq Retention Application. At the time of its engagement, Epiq made a full and thorough conflict review of potential parties in interest in these Title III cases as indicated in the McGuinness Declaration. As required by the PRRADA Order, Epiq completed a supplemental conflict review of potential parties in interest (the “Potential Parties in Interest”) and a copy of the list of Potential Parties in Interest is attached hereto as Exhibit 1. The results of the conflicts check were compiled and reviewed by employees of Epiq, under my supervision.

3. To the extent that Epiq’s conflicts check has revealed that certain Potential Parties in Interest were current or former clients of Epiq, these parties have been identified on a list annexed hereto as Exhibit 2 (the “Client Match List”). At this time, Epiq is not aware of any relationship that would present a disqualifying conflict of interest. Epiq currently serves, or in the past may have served, in a neutral capacity as claims, noticing, balloting, and/or solicitation agent for these parties or related parties. However, given Epiq’s neutral position as service agent or administrative advisor for any parties listed on the Client Match List, Epiq does not view such relationships as real or potential conflicts. Further, to the best of my knowledge, any such

² Capitalized terms not defined in this Supplemental Declaration are defined in the Epiq Retention Application.

relationship between Epiq and any parties on the Client Match List is completely unrelated to these Title III cases.

4. In addition, to the best of my knowledge, none of Epiq's employees are related to bankruptcy judges in the District of Puerto Rico, the United States Trustee for Region 21, any attorney known by Epiq to be employed in the Office of the United States Trustee serving the District of Puerto Rico or are equity security holders of the Debtor. In addition, to the best of my knowledge, and based solely upon information provided to me by the Debtor, and except as provided herein, neither Epiq, nor any of its professionals, has any adverse connection to the Debtor, its creditors or other relevant parties. Epiq may have relationships with certain of the Debtor's creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as service agent and/or administrative advisor for another debtor.

5. To the best of my knowledge and based solely upon information provided to me by the Debtors, and except as provided herein, neither Epiq, nor any of its professionals, has any adverse connection to the Debtors, its creditors or other relevant parties. Epiq may have relationships with certain of the Debtors' creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as service agent and/or administrative advisor for other debtors.

6. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by

such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

7. Epiq Systems, Inc., is a wholly owned subsidiary of Document Technologies, LLC (“DTI”), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. (“DTI Topco”). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation (“OAC”), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. (“OPE”, which together with OAC are referred to as “OMERS”), and funds managed by Harvest Partners, LP, (“Harvest”) a leading private equity investment firm.

8. Neither OMERS nor Harvest are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

9. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco (“Parent Board Designees”). No designees of OMERS or Harvest are members of the Board of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the “Barrier”): (i) prior to the Debtors commencing these cases, Epiq did not share the names or any other information identifying the Debtors with OMERS, Harvest or the Parent Board Designees; (ii) Epiq has not and will not furnish any material nonpublic information about the Debtors to DTI, DTI Topco, OMERS, Harvest or the Parent Board Designees; (iii) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files or client personnel; (iv) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq’s offices; (v) other than the Parent Board Designees,

Epiq operates independently from DTI, DTI Topco, OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

10. Based on, among other things, the business separation between Epiq, OMERS and Harvest, and in light of the administrative nature of the services proposed to be performed by Epiq for the Debtors, Epiq believes that it does not hold or represent an interest adverse to the Debtors with respect to its engagement.

11. Epiq has working relationships with certain of the professionals retained by the Debtors and other parties herein, but such relationships are completely unrelated to these Title III cases. Epiq has represented, and will continue to represent, clients in matters unrelated to these Title III cases, and has had, and will continue to have, relationships in the ordinary course of its business with certain professionals in connection with matters unrelated to these Title III cases.

12. Based on the foregoing, I believe Epiq is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code. Moreover, to the best of my knowledge, neither Epiq nor any of its partners or employees hold or represent any interest adverse to the Debtors’ estate with respect to any matter upon which Epiq is to be engaged.

13. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, and Epiq will comply with them, subject to the Orders of this Court. In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: May 16, 2022
New York, New York

/s/ Bradley Tuttle
Bradley Tuttle
Senior Managing Director
Epiq Corporate Restructuring, LLC

EXHIBIT 2
(CLIENT MATCH LIST)

NAME	RELATIONSHIP TO DEBTOR
BANK OF NEW YORK MELLON	Plan Support agreement Parties – ERS Material Creditors of the Commonwealth Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims - COFINA
CADWALADER, WICKERSHAM & TAFT LLP	Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Plan Support Agreement Parties – HTA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – PBA Inactive Claims – HTA
CITIGROUP GLOBAL MARKETS INC.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case
COMMONWEALTH OF PUERTO RICO	Debtors Material Creditors of the Commonwealth
DLA PIPER (PUERTO RICO) LLC	Professionals Retained in Commonwealth Title III Case Other Parties in Interest – PREPA Material Creditors of PREPA
DLA PIPER LLP (US)	Professionals Retained in Commonwealth Title III Case Other Parties in Interest – PREPA Material Creditors of PREPA
DUPONT ELECTRONIC MICROCIRCUITS INDUSTRIES, LTD.	Inactive Claims – Commonwealth
ERNST & YOUNG LLP	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case
GOVERNMENT DEVELOPMENT BANK FOR PUERTO RICO	Material Creditors of PREPA

GREENBERG TRAURIG, LLP	Professionals Retained in PREPA Title III Case
	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – ERS Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Material Creditors of the Commonwealth Material Creditors of ERS Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – PREPA Inactive Claims – HTA Inactive Claims – COFINA
JONES DAY	
KIRKLAND & ELLIS LLP	Material Creditors of the Commonwealth
LEHMAN BROTHERS SPECIAL FINANCING INC.	Inactive Claims – Commonwealth Inactive Claims – COFINA
NORTEL NETWORKS (CALA), INC.	Material Creditors of the Commonwealth
POWER TECHNOLOGIES CORP.	Material Creditors of PREPA Inactive Claims – PREPA
PUERTO RICO ELECTRIC POWER AUTHORITY	Debtors
PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY	Debtors
SUSMAN GODFREY LLP	Material Creditors of PREPA
U.S. BANK NATIONAL ASSOCIATION	Material Creditors of the Commonwealth Material Creditors of PREPA Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims – PBA
U.S. BANK TRUST NATIONAL ASSOCIATION	Material Creditors of the Commonwealth Material Creditors of PBA Inactive Claims – Commonwealth
U.S. BANK NATIONAL ASSOCIATION AS TRANSFEREE OF GDB DEBT RECOVERY AUTHORITY	Inactive Claims – Commonwealth
U.S. BANK NATIONAL ASSOCIATION IN ITS CAPACITY AS TRUSTEE UNDER THE TRUST AGREEMENT DATED JANUARY 1, 1974	Material Creditors of PREPA
U.S. BANK TRUST NATIONAL	Material Creditors of the Commonwealth
U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	Inactive Claims – PBA

U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	Inactive Claims – Commonwealth
UBS FINANCIAL SERVICES INCORPORATED OF PUERTO RICO	Material Creditors of ERS Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Plan Support Agreement Parties – HTA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – PBA Inactive Claims – HTA
WEIL, GOTSHAL & MANGES LLP	Plan Support Agreement Parties – ERS Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA
WHITE & CASE LLP	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA
WILLKIE FARR & GALLAGHER LLP	Material Creditors of PREPA Inactive Claims – HTA
YOUNG CONAWAY STARGATT & TAYLOR LLP	